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ИМЕНИ САРСЕНА АМАНЖОЛОВА

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# **AUDIT BASES**

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Курс лекции разработано в соответствии с программой дисциплины «Основы аудита» и предназначен для студентов, обучающихся по образовательной программе 6B04104 «Учет и аудит» и 6B04106 «Государственный аудит».

В данном курсе излагаются общетеоретические аспекты аудиторской деятельности: дается определение аудита, формулируются его цели и задачи, рассматриваются виды аудита, этические и рабочие принципы, детально описываются такие элементы методики проведения аудита, как расчет уровня существенности, анализ эффективности системы внутреннего контроля, оценка составляющих аудиторского риска, формирование аудиторского заключения и т.д.

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## Introduction

In a market economy, the economic activities of organizations are characterized by a wide range of economic risks.

Public relations between market participants in carrying out business operations, using property, transferring funds, investing capital are built on the basis of economic information about the financial position of the organization, the results of economic activity and compliance with the law. Based on this information, management decisions are made by the owners, management and other interested parties. This information, reflected in the financial statements of organizations, may be subject, for various reasons, to arbitrary or involuntary distortions. To determine the quality of this information and analyze economic risks, it became necessary to develop a special type of economic activity - independent financial control, that is, audit.

The course of the lecture is developed in accordance with the program of the discipline "Fundamentals of Auditing" and is intended for students enrolled in the educational program 6B04104 "Accounting and Auditing" and 6B04106 State Audit.

This course outlines the general theoretical aspects of auditing: defines the audit, formulates its goals and objectives, examines the types of audits, ethical and working principles, describes in detail such elements of the audit methodology as calculating the level of materiality, analyzing the effectiveness of the internal control system, evaluating the components of the audit risk, the formation of an audit report, etc.



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